

Telephone expenses worksheet

Taxpayer's name _____
 Tax file number _____
 Year ended _____
 Employer (if applicable) _____

The following worksheet is a suggested format for taxpayers claiming a portion of the telephone expenses and rental as an income tax deduction. The diary takes into account both the calculation of the deduction for the actual call costs and the rental costs of the phone.

Telephone calls worksheet 201_

LOCAL CALLS (OUTGOING)

A. Number of business calls		Calls	
B. Total number of calls	÷	_____	Calls
C. Percentage of business calls <i>[(A divided by B) x 100]</i>		%	
D. Total expense on local calls	x	\$ _____	
E. Tax deductible local calls <i>(C x D)</i>		\$ _____	\$ _____

STD CALLS

F. As itemised on bills	\$ _____
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RENTAL DEDUCTION

G. Business calls (incoming and outgoing)		Calls	
H. Total calls (incoming and outgoing)	÷	_____	Calls
I. Percentage of business use <i>[(G divided by H) x 100]</i>		%	
J. Cost of telephone rental	x	\$ _____	
K. Deductible component of rental <i>(I x J)</i>		\$ _____	\$ _____

Total tax-deductible claim for telephone calls and rental <i>(E + F + K)</i>	\$ _____
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